

## Iowa Individual Income Tax Payment Voucher

## Instructions

If you filed a paper return and owe additional tax, send this voucher and your payment with your tax return to:

Iowa Department of Revenue
Iowa Income Tax - Document Processing
PO Box 9187
Des Moines, Iowa 50306-9187

If you filed an electronic return and owe additional tax, send this voucher and your payment to:

Iowa Department of Revenue
Iowa Income Tax - Document Processing
PO Box 10466
Des Moines, Iowa 50306-0466

Make check payable to Treasurer, State of Iowa.

**Penalty for Failure to Timely File a Return:** A penalty of 10% will be added to the tax due for failure to timely file a return if the return is not mailed by the due date and at least 90% of the correct tax is not paid by the due date.

**Penalty for Failure to Timely Pay the Tax Due:** When the return has been filed timely, a penalty of 5% will be added to the tax due if at least 90% of the correct tax is not paid by the due date.

Where the failure to file penalty and the failure to pay penalty are both applicable, only the failure to file penalty will apply.

**Interest:** Taxes payable during calendar year 2011 are subject to interest at a rate of 0.4% per month, which accrues on unpaid tax from the due date of the deposit or return. Any fraction of a month is considered a whole month for purposes of computing interest. The interest rate varies on an annual basis.

ePay (direct debit) through eFile & Pay is FREE!

Arrange your payment to be withdrawn

directly from your bank account.

This is a secure system.

www.state.ia.us/tax/

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Department of Revenue	Iowa Individual Income Tax Payment Voucher

PRINT your name (last, first, middle initial)	Social Security Number
Spouse's name (last, first, middle initial)	Spouse's Social Security Number
Address (number and street, including apartment or rural route)	Amount of payment
City, state, and zip code	Daytime Telephone Number ( ) -